

**Commonwealth of Massachusetts**  
**Department of Telecommunications and Energy**  
**Fitchburg Gas and Electric Light Company**  
**Docket No. D.T.E. 02-24/25**  
**Responses to the Attorney General's Seventh Set of Information Requests**

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**Request No. AG-7-50 (Electric)**

Referring to Schedule MHC-7-8, please reconcile the test year bad debt expense amount shown there with the amount shown on page 47, line 6 of the Company's 2001 Annual Report to the Department.

**Response:**

The reference to page 47, line 6 of the Company's 2001 Annual Report to the Department in this data request appears to be in error. Schedule MHC-7-8 is a schedule outlining the electric bad debt expense adjustment. The Company's 2001 Annual Report to the Department includes information related to gas service.

As a result, the Company has interpreted this request and has explained the difference between the test year electric net write-offs on Schedule MHC-7-8 and the test year electric uncollectible accounts on page 322, line 132 of the FERC Form 1 report.

The reconciliation of the test year bad debt expense amount shown on Schedule MHC-7-8 to the amount shown on page 322, line 132 of the FERC Form 1 report follows:

Test Year Bad Debt Expense (Schedule MHC-7-8)	<u>\$615,218</u>
Test Year Bad Debt Expense (2001 FERC Form 1)	\$618,060
Less: Water Heater / Conversion Burner Bad Debt	<u>( 2,842)</u>
Equals: Test Year Bad Debt Expense (Per Schedule MHC-7-8)	<u>\$615,218</u>

Please refer to Schedule MHC-7-14, line #6 which identifies and includes the water heater / conversion burner bad debt.

**Person Responsible:** Mark H. Collin